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CENTRAL FAX CENTER****MAY 03 2005**

**J.C. PATENTS**  
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**CERTIFICATE OF TRANSMISSION****May 3, 2005**

|                          |                    |
|--------------------------|--------------------|
| <b>Atty Docket No. :</b> | JCLA8523           |
| <b>Appl. No. :</b>       | 10/078,021         |
| <b>Filing Date :</b>     | February, 15, 2002 |
| <b>Pages :</b>           | Cover + 19         |

**BY FACSIMILE ONLY**

|                     |  |
|---------------------|--|
| <b>Fax No. :</b>    | 703-872-9306                                   |
| <b>Attention :</b>  | EXAMINER : KERN, MATTHEW C.                    |
| <b>Group Unit :</b> | 2654   |
| <b>From :</b>       | Jiawei Huang, Reg. No. 43,330                  |
| <b>MESSAGE :</b>    | Enclosed herewith is an Amendment in 19 pages. |

Sir:

I hereby certify that this correspondence is being facsimile transmitted to the Patent and Trademark Office on May 3, 2005 at the above indicated fax number.

Sign by:

  
Michelle Chang

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Application No.: 10/078,021

Docket No.: JCLA8523

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

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CENTRAL FAX CENTER

MAY 03 2005

|                                 |   |                            |
|---------------------------------|---|----------------------------|
| In Re Application of :          | ) |                            |
| Tsung-Han Tsai                  | ) |                            |
| Serial No. : 10/078,021         | ) | Examiner : KERN, MATTHEW C |
| Filed : 02/15/2002              | ) | Art Unit : 2654            |
| For : INVERSE-MODIFIED DISCRETE | ) | Docket No. : JCLA8523      |
| COSINE TRANSFORM AND            | ) |                            |
| OVERLAP-ADD METHOD AND          | ) |                            |
| HARDWARE STRUCTURE FOR          | ) |                            |
| MPEG LAYER3 AUDIO SIGNAL        | ) |                            |
| DECODING                        | ) |                            |

No fee is believed to be due. However, the Commissioner is authorized to charge any fees required in connection with the filing of this paper to account No. 50-0710 (Order No. JCLA8523).

AMENDMENTS AND RESPONSE TO OFFICE ACTION

MAIL STOP Amendment  
Commissioner for Patents  
P. O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir,

The Office Action dated (02/11/2005), has been carefully considered. In response thereto,  
please enter the following amendments and consider the following remarks.